

EDWARD H. KUBO, JR. #2499  
United States Attorney  
District of Hawaii

LESLIE E. OSBORNE, JR. #3740  
Assistant U.S. Attorney  
PJKK Federal Building  
300 Ala Moana Boulevard, Rm. 6-100  
Honolulu, Hawaii 96850  
Telephone: (808) 541-2850  
Facsimile: (808) 541-2958  
E-mail: les.osborne@usdoj.gov

Attorneys for Plaintiff  
UNITED STATES OF AMERICA

IN THE UNITED STATES DISTRICT COURT

FOR THE DISTRICT OF HAWAII

UNITED STATES OF AMERICA,	)	CR. NO. 02-00225 DAE
	)	
Plaintiff,	)	COURT'S ADDITIONAL REVISED
	)	SETTLED JURY INSTRUCTION;
vs.	)	CERTIFICATE OF SERVICE
	)	
ANDY S.S. YIP, (01)	)	
BRENDA M. O. CHUNG, (02)	)	
	)	Trial Date: 9/10/07
Defendants.	)	Time: 9:00 a.m.
	)	Judge: David Alan Ezra

---

COURT'S ADDITIONAL REVISED SETTLED JURY INSTRUCTION

The United States submits the attached Court's  
additional revised settled jury instruction.

DATED: Honolulu, Hawaii, September 10, 2007.

EDWARD H. KUBO, JR.  
United States Attorney  
District of Hawaii

By /s/ Leslie E. Osborne, Jr.  
LESLIE E. OSBORNE, JR.  
Assistant U.S. Attorney

(Court's Settled Version of Government's  
Proposed Jury Instruction No. 14)

COURT'S INSTRUCTION NO. \_\_\_\_\_

In order for the defendant to be found guilty of that charge, the government must prove each of the following elements beyond a reasonable doubt:

First, the defendant made, signed, and filed a tax return for the year set out in the indictment;

Second, the defendant knew the return contained false information as to a material matter;

Third, the return contained a written declaration that it was being signed subject to the penalties of perjury; and

Fourth, in filing the false tax return, the defendant acted willfully with the intent to violate the law.

**CLEAN COPY**

COURT'S INSTRUCTION NO. \_\_\_\_\_

In order for the defendant to be found guilty of that charge, the government must prove each of the following elements beyond a reasonable doubt:

First, the defendant made, signed, and filed a tax return for the year set out in the indictment;

Second, the defendant knew the return contained false information as to a material matter;

Third, the return contained a written declaration that it was being signed subject to the penalties of perjury; and

Fourth, in filing the false tax return, the defendant acted willfully with the intent to violate the law.

CERTIFICATE OF SERVICE

I hereby certify that, on the date and by the method of service noted below, a true and correct copy of the foregoing was served on the following at the last known address:

**Served Electronically through CM/ECF:**

Howard T. Chang      [howardchang.crimtaxatty@hawaiiantel.net](mailto:howardchang.crimtaxatty@hawaiiantel.net)  
Attorney for Defendant  
ANDY S.S. YIP

Howard K. K. Luke      [howardkkluke@hawaii.rr.com](mailto:howardkkluke@hawaii.rr.com)  
Attorney for Defendant  
BRENDA M. O. CHUNG

DATED: Honolulu, Hawaii, September 10, 2007.

/s/ Cheri Abing